

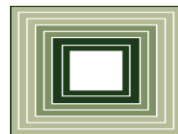
Office of the State Auditor

Agency and Budget Overview

**Joint Meetings of House and Senate Appropriations
Committees on General Government**

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FISCAL RESEARCH DIVISION
A Staff Agency of the North Carolina General Assembly

Outline

- Agency and Budget Overview
 - Statutory Duties & Responsibilities
 - Budget Overview
- Audits Overview

Authorizing Laws & Responsibilities

- NC State Constitution, Article III
 - Constitutional Officer
 - Duties delegated by the General Assembly
 - Member, Council of State

Authorizing Laws & Responsibilities

- Chapter 147, Article 5A
 - Audits of State agencies and entities receiving State funds
 - Investigation of reports of improper governmental activities
 - Broad authority to access financial records
 - Ability to use contracted services

General Fund Budget Overview

Office of the State Auditor General Fund Budget Overview (13300)				
	FY 2019-20 Actual	FY 2020-21 Certified	FY 2020-21 Authorized	FY 2021-22 Base
Requirements	19,483,948	21,323,117	21,323,117	21,471,173
Receipts	6,691,500	6,514,703	6,514,703	6,514,703
Net Appropriation	12,792,448	14,808,414	14,808,414	14,956,470
FTE	161	166	160	160

Source of Receipts: Audit reimbursements from some State agencies, Community Colleges, and the federal government

Agency Budgets In Context (FY 2020-21 Authorized)

Agency	Requirements	Receipts	Net Appropriation	Req. %	FTE
Department of Administration	\$ 65,350,938	\$ 10,066,722	\$ 55,284,216	9.3%	346
Office of State Human Resources	9,271,905	194,801	9,077,104	1.3%	64
Ethics Commission	1,094,239	69,700	1,024,539	0.2%	10
Office of Administrative Hearings	7,800,795	1,260,671	6,540,124	1.1%	56
Office of State Auditor	21,323,117	6,514,703	14,808,414	3.0%	160
Office of State Budget & Management	8,897,138	131,780	8,765,358	1.3%	55
OSBM Special Appropriations	8,603,000	-	8,603,000	1.2%	0
Office of the State Controller	26,556,359	814,142	25,742,217	3.8%	167
State Board of Elections	7,706,808	102,000	7,604,808	1.1%	66
NC General Assembly	74,667,502	561,000	74,106,502	10.6%	540
Office of the Governor	6,475,569	898,760	5,576,809	0.9%	52
Housing Finance Agency	30,660,000	-	30,660,000	4.4%	0
Department of Insurance	51,906,578	8,358,700	43,547,878	7.4%	452
NC Industrial Commission	23,210,603	13,567,849	9,642,754	3.3%	146
Lieutenant Governor	927,695	-	927,695	0.1%	7
Department of Military & Veterans Affairs	68,987,631	59,415,186	9,572,445	9.8%	92
Department of Revenue	172,477,966	80,698,497	91,779,469	24.6%	1463
Department of Secretary of State	14,988,522	362,357	14,626,165	2.1%	179
Department of State Treasurer	67,840,591	62,895,934	4,944,657	9.7%	398
DST - Line of Duty Benefits	33,220,423	1,200,000	32,020,423	4.7%	0
TOTALS	\$ 701,967,379	\$ 247,112,802	\$ 454,854,577	100.0%	4,253

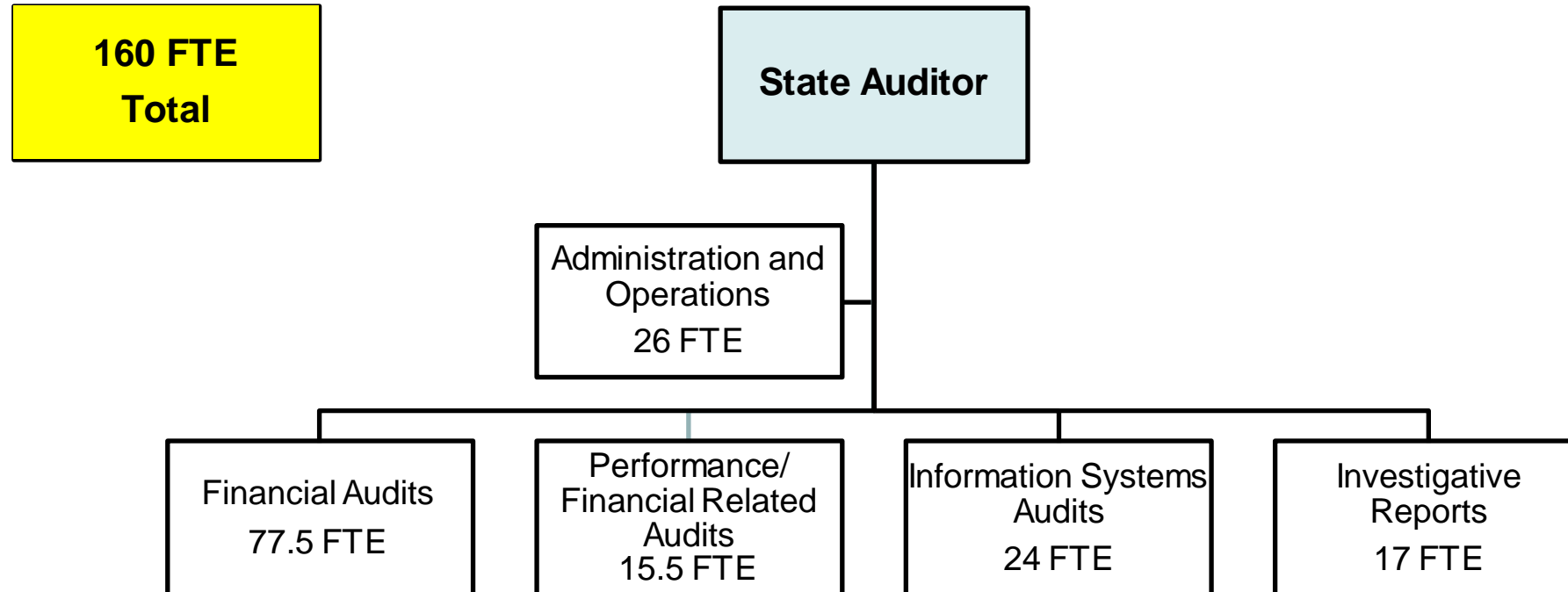
Source: Fiscal Biennium 2021-23 Base Budget Worksheet Is, Office of State Budget & Management

General Fund Budget History

Office of State Auditor General Fund Budget History (13300)

	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 ACTUAL	FY 2020-21 Certified	FY 2020-21 Authorized
Requirements	16,099,660	15,300,775	15,441,029	14,819,716	16,295,883	18,440,716	18,178,442	17,574,462	19,105,749	19,483,948	21,323,117	21,323,117
Receipts	4,580,764	3,854,759	5,439,207	5,215,908	6,216,694	7,706,825	7,408,252	6,873,014	6,610,860	6,691,500	6,514,703	6,514,703
Net Appropriation	11,518,896	11,446,016	10,001,822	9,603,808	10,079,189	10,733,891	10,770,190	10,701,448	12,494,889	12,792,448	14,808,414	14,808,414
Reversions	1,092,625	679,332	1,011,725	1,845,684	1,660,859	2,104,875	2,861,211	3,107,789	1,478,711	1,552,450	n/a	n/a
Reversion % Net Approp.	9%	6%	10%	19%	16%	20%	27%	29%	12%	12%		
FTE	196	180	180	172	172	168	168	166	166	161	166	160

Organizational Chart



Audits and Investigations

- Financial Statement Audits
 - Determine whether an agency's financial statements are a fair and accurate representation of its transactions
- Performance Audits
 - Evaluate agency operations
 - May include program outcomes
- Financial Related Audits
 - Evaluate agency management practices
 - Do not include program outcomes

Audits and Investigations

- Information Systems Audits
 - Analyze information system risks
 - Evaluate controls in place to mitigate risks
 - Verify the suitability and efficiency of agency information systems
- Investigative Reports
 - Investigate tips submitted through the State Auditor's hotline alleging fraud, waste, or abuse by any entity receiving State funds
 - Refers cases to appropriate agency for further investigation if needed

Questions?

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